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THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE MR. JUSTICE S. ANANDA REDDY

WRIT PETITION NO. 26715 OF 2001

DATED: 25-10-2005

Between

M/s. Rajam Aluminium Metal Products

Private Limited, Rajam – 532 127,

Srikakulam District, rep. by its

Executive Director, Mr. N.S.V. Reddy.

..... PETITIONER

And

The Deputy Commissioiner (CT),

Vizianagaram and others.

..... RESPONDENTS

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ORDER: (per Sri A. Ananda Reddy, J)

This writ petition is filed by the petitioner aggrieved by the proceedings of the competent authority in rejecting the applications made by it for settlement of the claims for the assessment years 1991-92 and 1992-93.

According to the petitioner, the State Government issued an Ordinance under the Andhra Pradesh Sales Tax Settlement of Disputes Ordinance, 2001 by a notification dated 30-07-2001, as per which, the assessees whose matters are pending before various departmental authorities are entitled to make applications seeking settlement of the disputes. Accordingly, the petitioner made its applications for the relevant assessment years on 04-08-2001 claiming that the appeals filed by it before the 3rd respondent were pending as on the said date and sought for settlement of the dispute claiming the benefits. The competent authority passed orders under the

impugned proceedings rejecting the applications on the ground that no appeals are pending and the applicant has furnished untrue and false information as to the stage of the appeals. Assailing the said orders, the present writ petition is filed.

On issuing Rule nisi, a counter has been filed by the 2nd respondent disputing the claims of the petitioner. Thereafter, as per the directions of this Court, learned Special Standing Counsel has obtained the records and basing on the records, he fairly stated that the appeals filed by the petitioner for the relevant assessment years were pending as on the date of the applications made by it on 04-08-2001. In view of the fact admitted on behalf of the respondents that appeals were pending as on the date of the applications, the writ petition has to be allowed as the impugned rejection orders passed by the competent authority are not in accordance with the scheme of settlement.

Under the above circumstances, the impugned proceedings are set aside and the respondents are directed to consider the applications of the petitioner for the assessment years 1991-92 and 1992-93 and pass appropriate orders in accordance with law, within a period of three months from the date of receipt of a copy of this order.

The Writ Petition is accordingly allowed. No order as to costs.

(B. Sudershan Reddy, J)

25..10s..2005

(S. Ananda Reddy, J)

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